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February 15, 2012

Audit Committee
202 C Street
San Diego, CA 92101

Re: 2011 CAFR Review

Dear Committee:

The following are questions and answers required by the Audit Committee to assist the Committee in reviewing the City's Fiscal Year 2011 Comprehensive Annual Financial Report. The questions are drawn from the "City of San Diego Audit Committee CAFR Review Questions, revised 6/23/08, and are accurate as of the date of this letter.

1. Are you satisfied that litigation and other legal loss contingencies within the purview of the City Attorney's Office have been properly reflected in the City's financial statements?

The City Attorney's Office believes that all litigation and legal loss contingencies are accurately disclosed in the 2011 CAFR. Please note that such information has been aggregated in the 2011 CAFR and specific litigation is no longer disclosed.

2. Are you aware of any significant violations of law, regulations, contracts or grants that have not already been identified?

The City Attorney's Office is not aware of any significant violations of law, regulations, contracts or grants that should have been identified and disclosed in the 2011 CAFR and have not.

3. Is there anything else your office wants to bring to the Committee's attention?

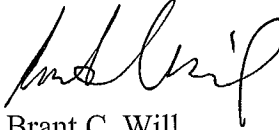
There is no additional information that the City Attorney's Office wishes to bring to the attention of the Audit Committee at this time.

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I have served as the representative of the City Attorney's Office in responding to the questions above.

Sincerely yours,

JAN I. GOLDSMITH, City Attorney

By 
Brant C. Will
Deputy City Attorney

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